

FISCAL NOTE

Bill #: SB0462

Title: Environmental protection easements

Primary

Sponsor: Lorents Grosfield

Status: As introduced

Sponsor signature	Date	Dave Lewis, Budget Director	Date
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Fiscal Summary

	<u>FY2000 Difference</u>	<u>FY2001 Difference</u>
Expenditures:		
State Special Revenue	\$9,260	\$9,260
Federal Special Revenue	\$10,900	\$10,900
Revenue:	0	0
Net Impact on General Fund Balance:	0	0

<u>Yes</u>	<u>No</u>		<u>Yes</u>	<u>No</u>	
	X	Significant Local Gov. Impact	X		Technical Concerns
	X	Included in the Executive Budget		X	Significant Long-Term Impacts

Fiscal Analysis

ASSUMPTIONS:

Department of Environmental Quality

1. Two environmental control easements per year would be required in the Air and Waste Management Bureau within the Permitting and Compliance Division. The fiscal impact for conducting these environmental control easements for the Permitting and Compliance Division is estimated to be \$1,800/0.05 FTE annually (\$720 state special revenue and \$1,080 federal special revenue).
2. An estimated 80 claims would be received each year. The estimated time of four hours per claim at \$20 per hour would result in an additional cost to the Permitting and Compliance Division of \$6,400/0.15 FTE annually (80x4x\$20) (\$2,560 state special revenue and \$3,840 federal special revenue).

(continued)

3. The Remediation Division currently performs this kind of work but this bill would add additional workload.
4. The additional cost for the Remediation Division is anticipated to be \$11,960 annually (0.15 FTE legal @ \$25/hr.= \$7,800, plus .10 FTE project officer @ \$20/hr= \$4,160) (\$5,980 State special revenue and \$5,980 federal special revenue).

Department of Revenue

5. This proposal is applicable to tax years beginning July 1, 1991.
6. This proposal has minimal revenue impact because a) this proposal typically affects land classified and appraised as agricultural, nonqualified agricultural, or forestland, b) land classified and appraised as agricultural, nonqualified agricultural, or forestland is *appraised at its productive value*, not its market value, and c) this proposal has no property tax impact on land that is not appraised at its market value.
7. The proposal has minimal administrative impact on the department.

FISCAL IMPACT:

DEQ	FY2000 Difference	FY2001 Difference
FTE	0.45	0.45
<u>Expenditures:</u>		
Personal Services	\$20,160	\$20,160
<u>Funding:</u>		
State Special Revenue (02)	\$9,260	\$9,260
Federal Special Revenue (03)	<u>\$10,900</u>	<u>\$10,900</u>
TOTAL	\$20,160	\$20,160
<u>Revenues:</u>	0	0
<u>Net Impact to Fund Balance (Revenue minus Expenditure):</u>		
State Special Revenue (02)	(\$9,260)	(\$9,260)
Federal Special Revenue (03)	(\$10,900)	(\$10,900)

TECHNICAL NOTES:

Department of Revenue

Section 10 of the proposal may prohibit agricultural use. Contiguous parcels of non-forest land in one ownership, between 20 and 160 acres in size that are not used for agriculture, are classified and appraised as nonqualified agricultural land, which generally produces a slightly higher tax (**15-7-202, Eligibility of land for valuation as agricultural**).